

A large, light teal curved shape that starts from the left edge of the slide and curves upwards and then downwards, framing the text on the right.

# MH/DD/SA Cost Reporting Provider Training

# Overview

- I. How we got here*
- II. Who needs to file*
- III. What to start collecting*
- IV. Reminders*
- V. Questions*

# I. How We Got Here

## 1. MH Cost Reporting Memo dated 1/12/2007 (Appendix A of Training Manual)

- Main points
  - Private Providers will not be required to file cost reports for SFY 2005-2006
  - By July 1, 2007 providers will know (and be able to begin capturing) data elements required to complete the cost report

# I. How We Got Here

## 2. Requirements Memo dated 4/18/2007 (Appendix B of Training Manual)

- Identified Key Data
  - Personnel Data
  - Chart of Accounts (Appendix E of Training Manual)
  - Agreed Upon Procedures (AUPs) currently being developed

# I. How We Got Here

## 3. Clarification Memo dated 6/1/2007 (Appendix C of Training Manual)

- Main points
  - Fiscal year ending **on or after** 12/31/07 required to file the MH Cost Report
  - Due date will be 5 months after year end

## II. Who needs to file

- Any provider who provides and bills for enhanced mental/behavioral health services
- A few exemptions
  1. Only provide CAP services
  2. Only provide Residential services
  3. Only provide CPT or individual therapy services
- No threshold limit this year, all providers of service have to file.

# III. What To Start Collecting

*As of 7/1/07 ...*

## Personnel Information

- ☑ Actual wages paid to each employee
- ☑ Benefits or percentage of benefits paid
- ☑ Annual hours worked by employee by service code(s)
- ☑ Annual hours by employee for “Other Direct Support”
- ☑ Expense by department(s) or cost center(s)

# III. What To Start Collecting

*As of 7/1/07 ...*

## Personnel Info continued

### Source document(s) to include

- ✓ Employee name or ID
- ✓ Location
- ✓ Beginning & end period of timesheet
- ✓ Full account of day to match payroll
- ✓ Daily record of employee time as; service time, other direct support, admin, travel or training



# III. What To Start Collecting

*As of 7/1/07 ...*

## Personnel Info continued

Source document(s) to include (if possible)

- ☒ Employee's time traceable to clients served to be able to validate against medical records
- ☒ The billable units associated with service provided

Info can be on one or multiple source documents. Documents are not to be turned in with cost report but available if audited.

# Not required. Example only

ACME BEHAVIORAL SERVICES CORP.

APPENDIX K

TIME SHEET					Employee Name :								Employee Clock #:							
					Pay Perbd: To								Facility:							
					Hours worked by Client and Service Code										Central Office Use Only					
DAY	Client Authorization #	Loc.	Time In	Time Out	H0036HA	H0036HB	H0036HC	Other Service Codes (Enter Codes)				OTHER DIRECT	PDO	INITIALS	TOTAL HOURS	REG	OVT	PDO		
					# Hours	# Hours	# Hours	# Hours	# Hours	# Hours	# Hours	# Hours								
THUR	Client One																			
	Client Two																			
	Client Three																			
FRI	Client One																			
	Client Two																			
	Client Three																			
SAT																				
SUN																				
MON																				
TUE																				
WED																				
GRAND TOTAL HOURS / UNITS																				
Signature of Employee :					GRAND TOTAL HOURS WORKED:															
Supervisor Approved :					Administrator Approved :										Payroll Programmer Initials :					

# Personnel

[Main](#)[Cost Center Expenses](#)[Non Personnel Cost Assignment](#)[Contract Providers](#)[Units](#)[Reports](#)

Staff ID	Name	Title	Cost Center	Service	Hours Worked	FTEs	Total Wages	Benefit %	Benefits	Travel Hours	Training Hours
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.000	0.00	<input type="text"/>	0.00	<input type="text"/>	<input type="text"/>

Total  
RecordsTotal [Import](#)[New](#)[Delete](#)[Delete All](#)

# III. What To Start Collecting

*As of 7/1/07 ...*

## ☒ Personnel Information

### ☒ Full Time Equivalents (FTEs)

$$\text{FTEs} = \frac{\text{Total Time Worked}}{\text{Total Time Available to Work}} = \frac{\text{Total Hours Worked}}{40\text{hrs/wk} \times 52\text{wks} = 2,080}$$

# III. What To Start Collecting

*As of 7/1/07 ...*

- ☑ Personnel
- ☑ Units
  - ☑ # of units provided
  - ☑ No matter if paid or not
  - ☑ No matter the fund source (who paid)
  - ☑ Supplemental Forms 2, 3, 6 and 8

# Units

Main

Cost Center Expenses

Non Personnel Cost Assignment

Personnel

Contract Providers

Reports

Medicaid  
Code

Service

Actual  
Units

Units  
Above  
Contract

Total  
Units

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Total  
Records

[Update](#)

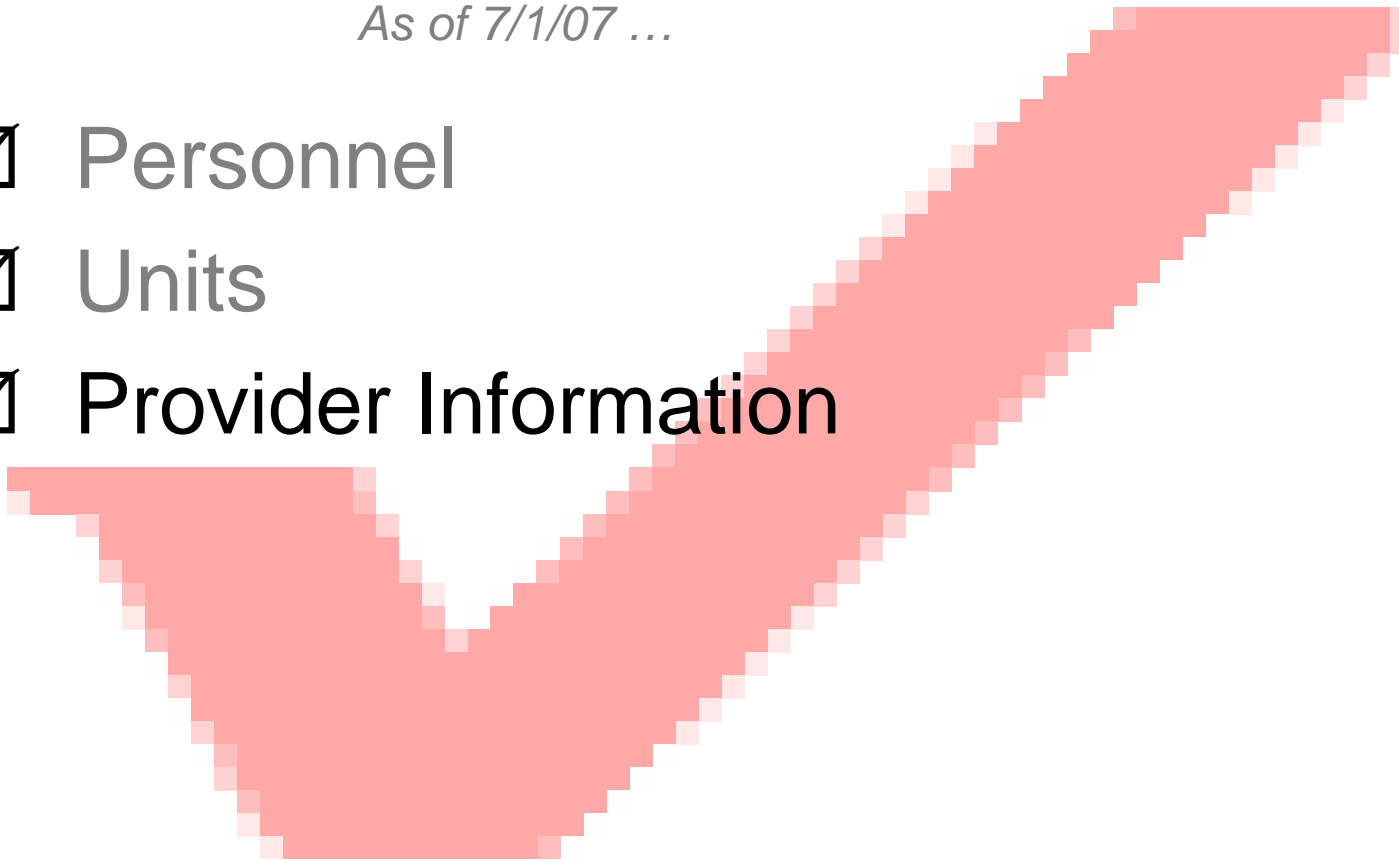
Total

<input type="text"/>	<input type="text"/>	<input type="text"/>
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# III. What To Start Collecting

*As of 7/1/07 ...*

- ☑ Personnel
- ☑ Units
- ☑ Provider Information



# III. What To Start Collecting

*As of 7/1/07 ...*

- ☑ Provider Information
  - ☑ Expense or Cost Center of expense
  - ☑ Service contract provider provided
  - ☑ Contracted Units
  - ☑ Contract Dollar Amount
  - ☑ Actual Units Provided



# Contract Providers

[Main](#)[Cost Center Expenses](#)[Non Personnel Cost Assignment](#)[Personnel](#)[Units](#)[Reports](#)

Provider ID	Provider Name	Cost Center	Service Objective	Units	Amount Paid
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total  
Records

0

[Import](#)[New](#)[Delete](#)[Delete All](#)

Total

<input type="text"/>	<input type="text"/>
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# III. What To Start Collecting

*As of 7/1/07 ...*

- ☑ Personnel
- ☑ Units
- ☑ Provider Information
- ☑ Audit or Financial Statements and Agreed Upon Procedures (AUP)s

# III. What To Start Collecting

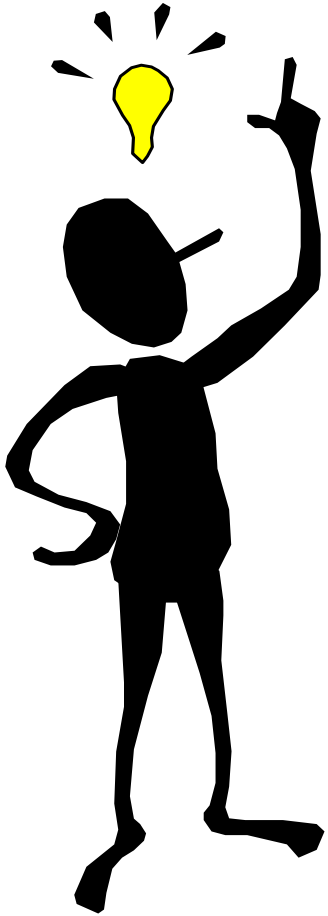
*As of 7/1/07 ...*

- ☑ Audit or Financial Statements and Agreed Upon Procedures (AUPs)
  - ☑ Chart of Accounts (TM Appendix E)
  - ☑ Cost Center names match Audit/FS or provide crosswalk (TM Appendix F)
  - ☑ Expenses match Audit/FS
  - ☑ Supplemental Forms 4, 5, 7 and 9
  - ☑ AUPS being developed

# Cost Center Expense screen

<u>Cost Center</u> <input type="text"/>	
<b>Non Personnel Costs</b>	<input type="text" value="0.00"/>
<b>Contract Production</b>	<input type="text" value="0.00"/>
<b>Other Adjustments</b>	<input type="text" value="0.00"/>
<b>Out Of Compliance</b>	<input type="text" value="0.00"/>
<b>Mortgage Principal</b>	<input type="text" value="0.00"/>
<b>Central Allocation</b>	<input type="text" value="0.00"/>
<b>Total Adjustments</b>	<input type="text" value="0.00"/>
<b>Personnel Verification Total</b> <input type="text"/>	
<b>Personnel - 1XX</b>	<input type="text" value="0.00"/>
<b>Supplies &amp; Materials - 2XX</b>	<input type="text" value="0.00"/>
<b>Current Obligations &amp; Services - 3XX</b>	<input type="text" value="0.00"/>
<b>Fixed Charges &amp; Other - 4XX</b>	<input type="text" value="0.00"/>
<b>Capital Outlay - 5XX</b>	<input type="text" value="0.00"/>
<b>Contracts, Grants &amp; Subs - 6XX</b>	<input type="text" value="0.00"/>
<b>Transfers, Etc. - 8XX</b>	<input type="text" value="0.00"/>
<b>Not Included with Total Expenditures</b>	
<b>Fixed Asset Depreciation</b>	<input type="text" value="0.00"/> <input type="checkbox"/>
<b>Movable Asset Depreciation</b>	<input type="text" value="0.00"/> <input type="checkbox"/>
<b>Travel</b>	<input type="text" value="0.00"/> <input type="checkbox"/>
<b>Rent</b>	<input type="text" value="0.00"/> <input type="checkbox"/>
<b>Interest</b>	<input type="text" value="0.00"/> <input type="checkbox"/>
<b>Adjusted Non Personnel Costs</b>	<input type="text" value="0.00"/>
<b>Admin Cost Center</b>	<input type="checkbox"/>
<b>Contract Cost Center</b>	<input type="checkbox"/>
<b>Total Expenditures</b>	<input type="text" value="0.00"/>
<input type="button" value="New"/> <input type="button" value="Delete"/> <input type="button" value="Save"/> <input type="button" value="Cancel"/>	

# IV. Reminders



- ✓ **Cost Reports are due 5 months after the accounting year end.**
- ✓ **First provider cost reports will be due for those providers with year end on or after 12/31/07, reports due 5/31/08**

# IV. Reminders



**The Controller's Office will need an audit (or draft) or the financial statements in order to complete a review**



**If turning in un-audited financial statements, AUPs also required**



**The Cost Center names and amounts in the Cost Report should match your audit or financial statements**

**OR**



**Must crosswalk Cost Centers from the audit or financial statements to the Cost Report**

# IV. Reminders



✓ Please check the web site often!

✓ The web site address is:

<http://www.ncdhhs.gov/control/amh/amhauth.htm>

Check the 2007 and/or 2008 Cost Report links

**As soon as new information is available, it will be posted here first.**

# Cost Report Application

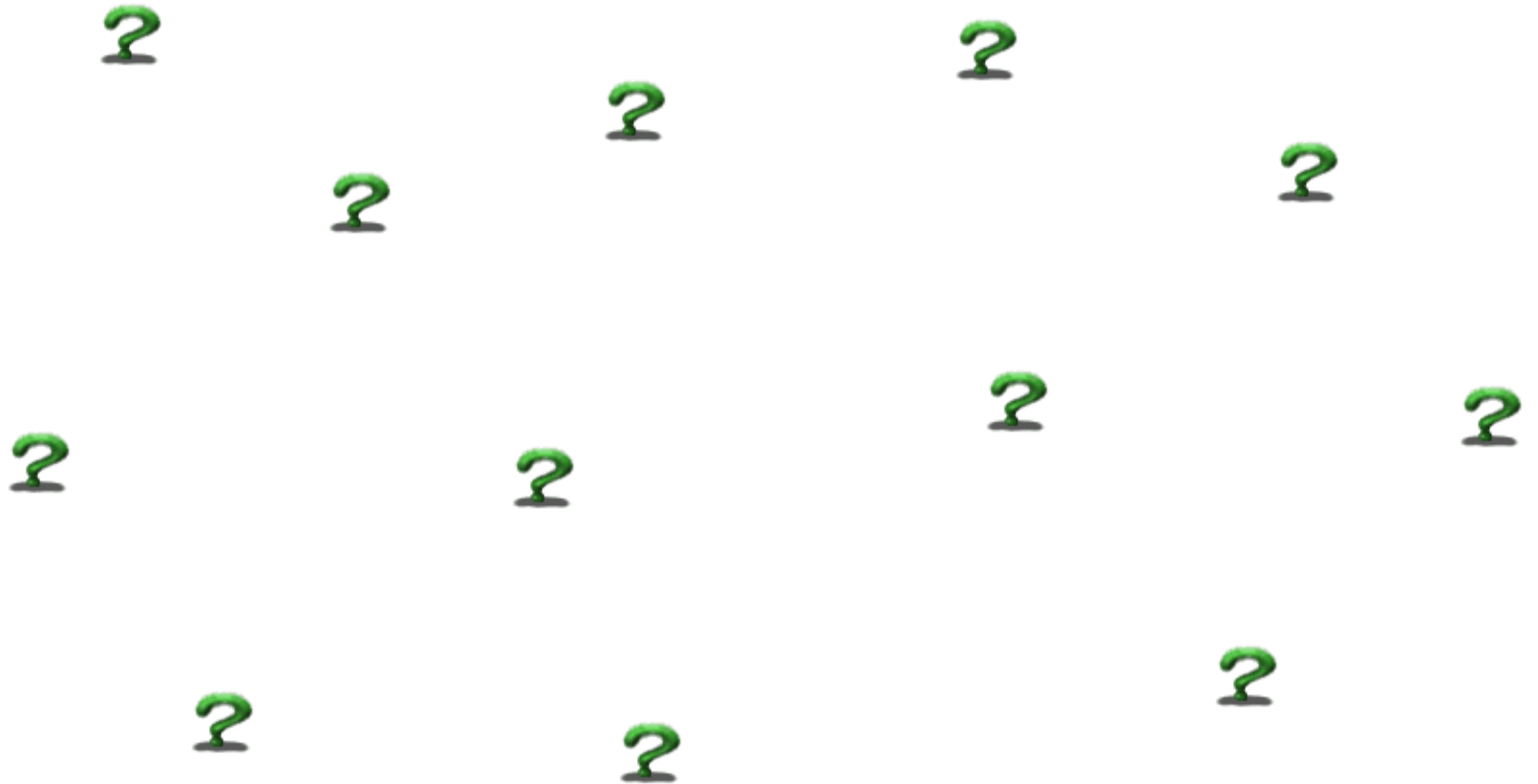
- Welcome to download and look at the Microsoft Access Application when it is released and posted on the web this summer.
- Hands-on provider training classes will be scheduled later this year between November 2007 and January 2008
- Again, check web site often for posted info



# Access 2002 version

- Must have Access 2002 or higher installed on the computer to work
- Has only 3 files
- Only has to be downloaded
- A runtime version will be available for those with Access older than 2002 or no Access at all.

# V. Questions



# Contact Info



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